

State of Arkansas  
93rd General Assembly  
Regular Session, 2021

# A Bill

HOUSE BILL 1833

By: Representative Beaty Jr.  
By: Senators Gilmore, Beckham

## For An Act To Be Entitled

AN ACT TO MODIFY THE TAX TREATMENT OF CERTAIN  
CLASSROOM TEACHERS' WAGES; TO ALLOW CERTAIN WAGES OF  
CERTAIN CLASSROOM TEACHERS TO BE DEDUCTED FROM NET  
INCOME; AND FOR OTHER PURPOSES.

## Subtitle

TO ALLOW CERTAIN WAGES OF CERTAIN  
CLASSROOM TEACHERS TO BE DEDUCTED FROM  
NET INCOME.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 4, is amended to add an additional section to read as follows:

26-51-462. Classroom teachers' wages.

(a) As used in this this section,

(1) "Classroom teacher" means an individual who is:

(A) Required to hold a teaching license from the Division of Elementary and Secondary Education; and

(B) Employed by a public or private elementary school or a public or private secondary school in one of the following roles:

(i) The direct instruction of students in a classroom setting for more than seventy percent (70%) of the individual's contracted time;

(ii) A media specialist or librarian; or

(iii) A guidance counselor; and



(2) "Wages" means the remuneration paid to a classroom teacher for personal services as a classroom teacher, including without limitation bonuses.

(b) In computing net income for the purposes of this chapter, a classroom teacher is allowed a deduction, in addition to all other deductions allowed by law, to be calculated as follows:

(1) For the 2021 tax year, a classroom teacher may deduct the first twelve thousand five hundred dollars (\$12,500) of wages from the classroom teacher's net income;

(2) For the 2022 tax year, a classroom teacher may deduct the first twenty-five thousand dollars (\$25,000) of wages from the classroom teacher's net income;

(3) For the 2023 tax year, a classroom teacher may deduct the first thirty-seven thousand five hundred dollars (\$37,500) of wages from the classroom teacher's net income; and

(4) For tax years beginning on and after January 1, 2024, a classroom teacher may deduct the first fifty thousand (\$50,000) of wages from the classroom teacher's net income.

(c)(1) A classroom teacher who leaves the employment of one school district or private school to become employed in a different school district or private school shall not claim the deduction under subsection (b) of this section for both the tax year in which the change in employment occurred and the next tax year.

(2) Subdivision (c)(1) of this section shall not apply to a classroom teacher in the first year of full-time, licensed teaching.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on or after January 1, 2021.